



Department of Motor Vehicles  
Tax Services  
P.O. Box 27422  
Richmond, VA 23269-7422

## VIRGINIA FUELS TAX INFORMATION AND NEWS

### *Virginia Petroleum Storage Tank Fee Residual Fuels*

November 2002

---

Residual Fuels, which include but are not limited to #4, #5, and #6 fuel oils, are defined as *heating oil*. Therefore, residual fuels sold and delivered or used in Virginia are subject to the Virginia Petroleum Storage Tank Fee unless the fuel is sold to the federal government or used in aircraft.

Residual fuels must be accounted for on your monthly fuels tax report. You must report residual fuels under *Product Code 175* on your receipt and/or disbursements schedules.

If you fail to report the residual fuels and/or pay the applicable tank fee, you will be assessed a 10% penalty plus interest of 1% per month.

Statutory References: §§58.1-2217 and 62.1-44.34:13

If you have questions regarding this information you may contact DMV's Tax Services at:

(804) 367-4328 or 367-4329 (voice)

(800) 272-9268 (deaf or hearing impaired only)

(804) 367-0233 (fax)

[dmvseh@dmv.state.va.us](mailto:dmvseh@dmv.state.va.us) (e-mail)